

**DATE: 20 June 2019**

**ECONOMY & ENVIRONMENT FINANCIAL PERFORMANCE – PRE-AUDIT OUTTURN  
POSITION FOR 2018/19**

**Ward(s)** All

**Portfolio:**

Councillor Adrian Andrew – Deputy Leader of the Council  
Councillor Perry – Community, Leisure and Culture  
Councillor Butler – Clean and Green

**Summary of report**

This report summarises the pre-audit revenue and capital financial position for 2018/19, for services within the remit of the Economy & Environment Overview and Scrutiny Committee.

The position is a revenue overspend of £0.067m.

The capital position is that, of the £50.018m budget, £18.241m has not been spent; of which there were net underspends of £2.022m and £16.219m has been re-profiled into 2019/20.

**Reason for scrutiny**

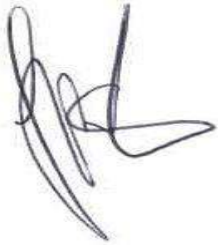
To inform the committee of the financial position for 2018/19 to allow the scrutiny of the financial performance of the services within the panel's remit.

**Recommendations**

- 1) To note that the pre-audit 2018/19 financial position for services under the remit of this Panel is as follows:
  - a) A revenue overspend of £0.067m, net of the use of and transfer to earmarked reserves.
  - b) Capital carry forwards of £16.219m and a net capital underspend of £2.022m.

**Background papers**

Various financial working papers  
Corporate Budget Plan and Treasury Management and Investment Strategy 2018/19.  
Revenue and Capital Outturn Scrutiny financial reports presented to the Economy and Environment Overview and Scrutiny Committee on 11 September 2018 (3-month position), 22 November 2018 (6-month position), and 19 February 2019 (9-month position).



**Executive Director for Economy  
and Environment:** Simon Neilson  
**Date:** 7 June 2019



**Executive Director for Resources  
and Transformation:** James Walsh  
**Date:** 10 June 2019

## **Resource and legal considerations**

The council is required to set a balanced budget and requires services to operate within their approved budget allocation. Any variances are required to be managed as far as is reasonably possible. The revenue and capital financial monitoring is reported quarterly to overview and scrutiny committees along with corrective action plans when variances arise. All accounting entries are undertaken in line with the required corporate and statutory accounting guidance and standards.

## **Council Corporate Plan Priorities:**

The Directorate impacts on the priorities of: Economic Growth, People, Internal Focus, Children and Communities. Good financial management supports the council objective of having a modern resilient council that can provide value for money, efficient and effective services.

## **Citizen impact**

Resource allocation is aligned with service activity and is undertaken in accordance with the council's corporate plan priorities.

## **Environmental impact**

Services within the remit of this overview and scrutiny committee have a direct influence and impact on the environment.

## **Performance management**

Financial performance is considered alongside service targets. Managers are required to deliver their service targets within budget, wherever possible. Corrective action plans were put in place to mitigate overspends where possible, with any remaining variances against budget identified in the report.

## **Consultation**

Consultation was undertaken as part of the budget setting process and throughout the financial year on the financial position and reporting thereof.

## **Contact Officers:**

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## 1 Pre-Audit Revenue Outturn 2018/19

1.1 The pre-audit revenue outturn for 2018/19 for the services under the remit of the Economy & Environment Overview and Security Committee is an overspend of **£0.067m**, net of the use of/transfer to earmarked reserves. The pre-audit revenue outturn is based on actual information from the Oracle system for the year ending 2018/19, and is subject to external audit during June and July 2019.

1.2 **Table 1** below shows the pre-audit revenue 2018/19 outturn for each service.

<b>Table 1 - Pre-audit Revenue Outturn 2018/19</b>					
	<b>Budget</b>	<b>Year End Actual</b>	<b>Year End Variance</b>	<b>Net (Use) /Transfer of Reserves</b>	<b>Variance net of reserves</b>
<b>SERVICE</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
Clean and Green Services	20.311	19.828	(0.483)	(0.218)	(0.701)
Economy & Environment Management	0.151	0.267	0.115	0	0.115
Leisure Culture & Operations	8.763	8.891	0.128	(0.195)	(0.067)
Planning, Engineering & Transportation	17.514	18.032	0.518	0.063	0.580
Programme Management	(10.820)	(9.819)	1.001	(1.010)	(0.009)
Regeneration & Development	22.919	23.548	0.629	(0.379)	0.250
Regulatory	2.409	2.376	(0.033)	(0.069)	(0.102)
Smarter Workplaces	0.517	0.527	0.010	(0.010)	0
<b>TOTAL</b>	<b>61.764</b>	<b>63.650</b>	<b>1.885</b>	<b>(1.819)</b>	<b>0.067</b>

1.3 The pre-audit revenue outturn includes net use of reserves of **£1.819m** (where approval has been given by Cabinet for additional funds for specific services). A breakdown of reserves is detailed in **Appendix 1**.

1.4 The following provides an analysis of the primary reasons for the material variances that occurred;

- Clean and Green – Savings on the costs of general waste disposal including the HWRC and W2R offset by increased agency costs on waste collection.
- Economy and Environment – Unachieved 2018/19 management and efficiency savings.
- Leisure, Culture & Operations – Over-spend on salaries and surplus income within Active Living Centres, income shortfall in Bereavement Services and underspend on supplies within Libraries.
- Planning, Engineering & Transportation – Overspend on contractor fees to Tarmac and shortfall of planning applications income.
- Regeneration and Development – Unachieved Asset Management Savings, additional income for Old Square and shops and commercials.

**Appendix 2** provides a detailed breakdown by service area of reasons for variances.

1.5 Included within the approved budget for 2018/19 were £2.686m of savings relating to services within the remit of this committee. An update on the achievement of 2018/19 approved savings was reported monthly to CMT as part of the corporate performance report. Any savings not forecast to be achieved in year were required to have alternative savings identified and be managed closely through the relevant service management teams and in liaison with the relevant portfolio holder.

The following savings totalling £0.981m were not achieved:

- Clean & Green – Provision of a 3 weekly garden waste service - £0.036m (Note that this was formally removed by Cabinet during 2018/19 so is a change of policy rather than a 'non-achieved saving') \*\*
- Clean & Green - Waste collection 4 day working week - £0.063m \*\*
- Economy & Environment wide - Operational efficiencies across E&E including Management savings - £0.100m \*\*
- Planning, Engineers & Transportation - Planning fee increase based upon Government increase in April 2018 - £0.107m \*\*\*
- Planning, Engineers & Transportation - Street Lighting – energy saving from major investment in to save project - £0.050m \*
- Planning, Engineers & Transportation - Additional reduction in Highways maintenance revenue budgets resulting from re-procurement of highways maintenance contract - £0.100m \*
- Planning, Engineers & Transportation – Introduction of a street and road works permit scheme – £0.075m \*
- Planning, Engineers & Transportation – Redesign & reduce traffic management - £0.050m\*
- Planning, Engineers & Transportation - FYE Highways maintenance contract - £0.050m\*
- Regeneration & Development - Asset Management - Transformation work based on 'our assets' - £0.350m \*\*

\* There has been a delay in achieving these savings in 18/19 but it is expected that they will be fully achieved in 19/20.

\*\* These items have been addressed by the 19/20 budget setting process. Alternative savings were identified (and approved by Council in February 2019) to replace these 2018/19 savings that were no longer considered to be achievable, which in effect put investment back into these areas. Therefore, these items will not arise as budget pressures in 2019/20.

\*\*\* This unachieved saving has been reported as a risk within the 19/20 budget monitoring process and will be assessed throughout the financial year.

## 2 Pre-audit Capital Outturn 2018/19

2.1 The pre-audit capital outturn for the schemes under the remit of this panel for the year ending 2018/19 is that of the £50.018m budget, £18.241m has not been spent. This variance can be summarised as follows:

- Re-profiling of £16.219m to 2019/20, in relation to Growth Deal (£6.900m), District Town Centre's Public Realms Improvement (£2.405m), DFT capital block (£0.0978m), Town and District Public Realm (£0.771m), West Midlands Strategic Transport Plan (£0.679) and National Productivity Fund (£0.661m).
- Net underspend of £2.022m, mainly due to Walsall Market budget (£1.827m) and Town & District Centres budget (£0.100m) being returned as both will fall under the scope of the Town Centre Masterplan, the budget for which will be considered separately in future Cabinet reports. The position is summarised in **Table 2** below.

<b>Table 2</b>				
<b>Service</b>	<b>Annual Budget</b>	<b>Year End Actual</b>	<b>Variance</b>	
			<b>Carry forward</b>	<b>Under/over</b>
	<b>£m</b>	<b>£m</b>	<b>£m</b>	<b>£m</b>
<b><u>Council funded</u></b>				
<b>Clean &amp; Green Services</b>				
Arboretum Events Field-drainage scheme (RCCO)	0.100	0.098	(0.001)	0.000
Broadway West Playing Fields (Council)	0.092	0.000	(0.092)	0.000
Clayhanger Playing Fields	0.058	0.004	(0.054)	0.000
Fryers Road Sprinkler System	0.015	0.015	0.000	0.000
Methane Trench Repairs-Kings Hill Park	0.015	0.015	0.000	0.000
Open Water	0.065	0.065	0.000	0.000
St Peter Church repairs to surrounding wall	0.025	0.001	(0.024)	0.000
Walsall Arboretum Car Park	0.009	0.000	(0.009)	0.000
Walsall Arboretum Restoration Programme - illuminated Park proposals	0.005	0.000	(0.005)	0.000
Willenhall Memorial Park	0.014	0.007	(0.006)	0.000
<b>Leisure, Culture &amp; Operations</b>				0.000
Active Living - Bloxwich (PWLB)	0.001	0.001	0.000	0.000
Active Living - Oak Park (PWLB)	0.177	0.177	0.000	0.000
Bloxwich Active Living Centre-Interactive Aquatics Play	0.030	0.030	0.000	0.000
Darlaston Swimming Pool	0.150	0.150	0.000	0.000
Headstone safety in Cemeteries (RCCO)	0.049	0.049	(0.000)	0.000
Leisure Management System	0.018	0.022	0.000	0.004
Library Redesign - Lichfield Street Hub	4.365	4.221	(0.144)	0.000

Table 2

Service	Annual Budget	Year End Actual	Variance	
			Carry forward	Under/over
	£m	£m	£m	£m
Mobile Technology Implementation for Building Control	0.012	0.009	(0.000)	(0.002)
Oak Park-Artificial Grass Pitch	0.150	0.008	(0.142)	0.000
Oil Tank above Gala Baths	0.031	0.031	0.000	0.000
Open Plus in Libraries	0.397	0.125	(0.272)	0.000
Single Library Management System	0.094	0.039	(0.055)	0.000
<b>Planning, Engineering and Transportation</b>				
18/19 Pothole Grant Council Funded Allocation	0.262	0.262	0.000	0.000
Community Dropped Crossings	0.021	0.022	0.000	0.000
District Town Centre's Public Realm Improvements	4.000	1.595	(2.405)	0.000
Hatherton Road Car Park	0.264	0.009	(0.255)	0.000
Highways maintenance	2.845	2.797	(0.048)	0.000
Migration of Urban Traffic control analogue comm network	0.185	0.183	(0.000)	(0.002)
Promotion of Community Health & Safety	0.120	0.000	(0.120)	0.000
Replacement dev management, building control & land charge ICT system	0.030	0.030	0.000	0.000
Replacement of obsolete analogue weather stations	0.040	0.000	(0.030)	(0.010)
Replacement of obsolete traffic signal control equipment	0.200	0.199	(0.000)	(0.001)
Replacement of speed enforcement camera	0.175	0.000	(0.175)	0.000
<b>Regeneration and Development</b>				
Challenge Block	0.033	0.018	(0.015)	0.000
DSDA	0.169	0.040	(0.044)	(0.084)
New Homes Bonus	0.204	0.000	(0.204)	0.000
Regenerating Walsall	0.234	0.000	(0.234)	0.000
Rushall Olympic Football Club	0.006	0.000	(0.006)	0.000
Shop maintenance	0.007	0.007	0.000	0.000
Town and District Centres Public Realm	0.871	0.000	(0.781)	(0.100)
Town and District Centres Public Realm	0.230	0.000	(0.230)	0.000
Walsall Market	1.877	0.009	(0.041)	(1.827)
Acquisition of Reservoir Place	(0.770)	(0.770)	0.000	0.000
Holmans Strategic Land Acquisition	0.516	0.516	(0.000)	0.000
Primark & Co-op development	0.002	0.000	(0.002)	0.000
Saddlers Centre Shopping Centre	0.560	0.091	(0.468)	0.000
<b>Total Council Funded</b>	<b>17.949</b>	<b>10.075</b>	<b>(5.852)</b>	<b>(2.022)</b>

Table 2

Service	Annual Budget	Year End Actual	Variance	
			Carry forward	Under/over
	£m	£m	£m	£m
<b>Externally Funded</b>				
<b>Clean &amp; Green Services</b>				
Allotment Improvement Programme External	0.011	0.011	0.000	0.000
Broadway West Playing Fields (External)	0.150	0.000	(0.150)	0.000
Clayhanger Playing Fields	0.038	0.038	0.000	0.000
Palfrey Park	0.005	0.005	0.000	0.000
Reeds, Wood & Water Project	0.058	0.053	(0.005)	0.000
Rethinking Parks (Connecting Walsall Green Spaces)	0.119	0.000	(0.119)	0.000
Walsall arboretum restoration programme (PRU)	0.147	0.073	(0.074)	0.000
Waste infrastructure capital grant	0.227	0.000	(0.227)	0.000
Willenhall Memorial Park - Artwork	0.001	0.001	0.000	0.000
Willenhall Memorial Park Heritage & Habitats	0.031	0.031	0.000	0.000
<b>Leisure, culture &amp; operations</b>				0.000
Active Living Bloxwich (Grant)	0.104	0.104	0.000	0.000
Active Living Oak Park (Grant)	0.053	0.053	0.000	0.000
Oak Park-Artificial Grass Pitch	0.300	0.000	(0.300)	0.000
<b>Planning, Engineering &amp; Transportation</b>				
Additional DFT Road/Bridge Maintenance Allocation	1.071	1.071	0.000	0.000
Additional Highway Maintenance pothole funding	0.391	0.391	0.000	0.000
Capital Block DFT Fund	2.366	1.387	(0.978)	0.000
Development of Highways Asset Management Plan (HAMPS)	0.030	0.020	(0.010)	0.000
LTP including bridge strengthening 2010/11	0.200	0.168	(0.032)	0.000
LTP Yorks Bridge	0.159	0.159	0.000	0.000
Network Rail Scheme-Level Crossing	0.122	0.051	(0.071)	0.000
Pedestrian Crossing Leighswood Road	0.039	0.039	0.000	0.000
Pedestrian Crossing on Northgate	0.011	0.000	(0.011)	0.000
<b>Programme Management</b>				
Growth Deal	22.775	15.875	(6.900)	0.000
<b>Regeneration and Development</b>				
Goscote (Open Space Works)	0.032	0.032	(0.000)	0.000
M6 Junction 10 Highway Improvements	0.142	0.000	(0.142)	0.000
National Productivity Investment Fund	1.689	1.029	(0.661)	0.000
Regenerating Walsall - Private Contributions	0.009	0.000	(0.009)	0.000



Table 2				
Service	Annual Budget	Year End Actual	Variance	
			Carry forward	Under/over
	£m	£m	£m	£m
West Midlands Strategic Transport Plan (STP) 'Movement for Growth'	1.786	1.107	(0.679)	0.000
Willenhall Townscape Heritage Initiative – Heritage Lottery Fund	0.002	0.002	(0.000)	0.000
<b>Total Externally Funded</b>	<b>32.069</b>	<b>21.702</b>	<b>(10.367)</b>	<b>(0.000)</b>
	<b>50.018</b>	<b>31.776</b>	<b>(16.219)</b>	<b>(2,022)</b>

### Appendix 1 - Analysis of 2018/19 Earmarked Reserves

Service / Reserve description	Total Approved Reserve	Use of Reserves	Transfer to Reserves	Net use of Reserves	Reserve carried forward
	£m	£m	£m	£m	£m
<b>Clean &amp; Green Services</b>					
17/18 unauthorised Encampments	0.021	(0.021)	0.000	(0.021)	0.000
18/19 unauthorised encampments - physical works	0.100	(0.032)	0.000	(0.032)	0.068
Arboretum Drainage System (RCCO)	0.065	(0.065)	0.000	(0.065)	0.000
Completion of Greenspaces Strategy	0.002	(0.002)	0.000	(0.002)	0.000
Consultancy work related to waste collections	0.040	(0.007)	0.000	(0.007)	0.033
Contribution to the Web designer tasked with transforming the Clean and Green web pages	0.006	(0.006)	0.000	(0.006)	0.000
Resource in the contact centre - Continuation of the campaign to reduce fly tipping	0.027	(0.027)	0.000	(0.027)	0.000
Walsall Council contribution to the UNESCO officer costs	0.016	(0.002)	0.000	(0.002)	0.014
Natural England	0.044	(0.025)	0.006	(0.019)	0.025
Parks Improvement Funding	0.000	0.000	0.049	0.049	0.049
Pocket Parks Mossley	0.000	0.000	0.018	0.018	0.018
Rethinking Parks	0.000	0.000	0.019	0.019	0.019
Section 106	0.738	0.000	0.164	0.164	0.903
Tree replacement	0.000	0.000	0.003	0.003	0.003
Street Scene Redundancy	0.001	(0.001)	0.000	(0.001)	0.000
Parks & Green Spaces Redundancy	0.292	(0.310)	0.018	(0.292)	0.000

Service / Reserve description	Total Approved Reserve	Use of Reserves	Transfer to Reserves	Net use of Reserves	Reserve carried forward
	£m	£m	£m	£m	£m
<b>Total Clean and Green Services</b>	<b>1.351</b>	<b>(0.497)</b>	<b>0.278</b>	<b>(0.218)</b>	<b>1.133</b>
<b>Economy &amp; Environment Management</b>					
Transition funding	0.013	0.000	0.000	0.000	0.013
<b>Total Economy &amp; Environment Management</b>	<b>0.013</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>	<b>0.013</b>
<b>Leisure, Culture &amp; Operations</b>					
Building Control Fee (ring fenced)	0.107	0.000	0.006	0.006	0.113
Donations	0.009	0.000	0.000	0.000	0.009
Artist Development	0.012	(0.005)	0.005	(0.000)	0.011
Arts Council England - dilapidations	0.005	0.000	0.000	0.000	0.005
Arts Council England 11/12	0.045	(0.013)	0.000	(0.013)	0.032
Arts Council England 12/13 - Regular Grant	0.112	0.000	0.000	0.000	0.112
Bookstart	0.001	0.000	0.000	0.000	0.001
Doorstep Sports Club	0.003	(0.003)	0.000	(0.003)	0.000
Environmental Levy	0.530	0.000	0.000	0.000	0.530
Exclusive Burial Rights Levy	0.069	(0.049)	0.019	(0.029)	0.040
HLF project - Rediscover Bloxwich	0.009	0.000	0.000	0.000	0.009
Marketing Promotion Sport England 11/12 & 12/13	0.005	(0.005)	0.000	(0.005)	(0.000)
NAG - ABC (Audience Black Country) Membership -	0.003	0.000	0.000	0.000	0.003
NAG - Science Project	0.001	0.000	0.000	0.000	0.001
Paul Hamlyn Foundation/Right to Read	0.004	0.000	0.000	0.000	0.004
Walk On	0.007	(0.003)	0.000	(0.003)	0.004
Way Forward Project	0.004	0.000	0.000	0.000	0.004
Inspired Generations (CSAF)	0.004	(0.001)	0.000	(0.001)	0.003
Legal Costs	0.106	(0.106)	0.000	(0.106)	0.000
Library transition reserve	0.003	(0.003)	0.000	(0.003)	0.000
NAG External consultancy	0.007	(0.007)	0.000	(0.007)	0.000
Library Service redesign	0.048	(0.035)	0.000	(0.035)	0.013
SLSS Redundancy Reserve	(0.003)	0.000	0.003	0.003	0.000
Windfall Income	0.000	0.000	0.000	0.000	0.000
<b>Total Leisure, Culture &amp; Operations</b>	<b>1.090</b>	<b>(0.229)</b>	<b>0.034</b>	<b>(0.195)</b>	<b>0.895</b>
<b>Planning, Engineering &amp; Transportation</b>					
Bus Lane enforcement	0.139	0.000	0.112	0.112	0.251

Service / Reserve description	Total Approved Reserve	Use of Reserves	Transfer to Reserves	Net use of Reserves	Reserve carried forward
	£m	£m	£m	£m	£m
Commuted sum Shannon's Mill	0.036	(0.006)	0.000	(0.006)	0.030
DEFRA Air Quality Grant	0.000	0.000	0.028	0.028	0.028
Economic Growth Programme	0.074	(0.037)	0.000	(0.037)	0.037
Environment Agency Tower Bridge Grant	0.000	0.000	0.006	0.006	0.006
DFT Bikeability grant 2009/10	0.008	(0.008)	0.000	(0.008)	0.000
DFT Bikeability grant 2008/09	0.016	(0.016)	0.000	(0.016)	0.000
DFT Bikeability grant 2010/11	0.029	(0.029)	0.000	(0.029)	0.000
DFT Road safety grant	0.039	(0.029)	0.000	(0.029)	0.009
DFT Bikeability grant 2011/12	0.036	(0.036)	0.000	(0.036)	0.000
DFT Bikeability grant 2012/13	0.019	(0.019)	0.000	(0.019)	0.000
DFT Bikeability grant 2013/14	0.016	0.000	0.000	0.000	0.016
DFT Bikeability grant 2014/15	0.038	(0.038)	0.000	(0.038)	0.000
DFT Bikeability grant 2015/16	0.037	(0.037)	0.000	(0.037)	0.000
DFT Bikeability grant 2016/17	0.022	0.000	0.000	0.000	0.022
DFT Bikeability grant 2017/18	0.032	(0.007)	0.000	(0.007)	0.025
DFT Bikeability grant 2018/19	0.000	0.000	0.031	0.031	0.031
Driver Improvement (Dudley Council)	0.015	0.000	0.000	0.000	0.015
Financial appraisals	0.026	0.000	0.001	0.001	0.027
HPDG - MB salary cost	0.044	(0.004)	0.000	(0.004)	0.040
Local Road Safety 2015/16	0.035	0.000	0.000	0.000	0.035
Local Road Safety 2016/17	0.012	0.000	0.000	0.000	0.012
Local Road Safety 2017/18	0.015	0.000	0.000	0.000	0.015
Midlands Air Quality funds (Birmingham County Council) 2012/13	0.030	0.000	0.000	0.000	0.030
Midlands Air Quality funds (Birmingham County Council) 2013/14	0.001	0.000	0.000	0.000	0.001
Post 16 Travel 2013/14 (Children's Services)	0.022	0.000	0.000	0.000	0.022
School Strategy 2012/13 (Children's Services)	0.016	0.000	0.000	0.000	0.016
School Strategy 2015/16 (Children's Services)	0.025	0.000	0.000	0.000	0.025
Sustainable Drainage Grant	0.034	(0.023)	0.000	(0.023)	0.011
Walsall PCT - Active school travel project (A stars)	0.030	(0.018)	0.000	(0.018)	0.012
S106 planning	0.417	0.000	0.006	0.006	0.423
Mediation Reserve - legal fees Waverley Mast	0.068	0.000	0.000	0.000	0.068
On-street parking income	0.069	0.000	0.000	0.000	0.069
Pension & Redundancy Reserve	0.104	(0.104)	0.000	(0.104)	0.000
Street lighting PFI	20.341	0.000	0.386	0.386	20.727
Willenhall Gas Works	0.096	(0.096)	0.000	(0.096)	0.000

Service / Reserve description	Total Approved Reserve	Use of Reserves	Transfer to Reserves	Net use of Reserves	Reserve carried forward
	£m	£m	£m	£m	£m
<b>Total Planning, Engineering &amp; Transportation</b>	<b>21.940</b>	<b>(0.506)</b>	<b>0.569</b>	<b>0.063</b>	<b>22.002</b>
<b>Programme Management</b>				0.000	
Economic Growth Programme - Programme Management	0.648	(0.299)	0.000	(0.299)	0.349
ERDF TA Partner contributions	0.070	(0.001)	0.039	0.037	0.107
LEP - Hestletine funding (Walsall element)	0.003	0.000	0.004	0.004	0.006
ESF TA Partner contributions 2017/18	0.006	(0.003)	0.024	0.021	0.027
Fund one match funding ERDF technical assistance project	0.030	0.000	0.000	0.000	0.030
IBC Partner contributions	0.024	(0.001)	0.000	(0.001)	0.024
Growth Hub	0.221	(0.221)	0.029	(0.193)	0.029
LEP Energy Strategy	0.120	(0.120)	0.000	(0.120)	0.000
City Deal - Welfare Pilot	0.693	(0.597)	0.000	(0.597)	0.096
LEP - Core funding	0.157	(0.157)	0.149	(0.008)	0.149
LEP - Hestletine funding	0.121	(0.121)	0.107	(0.015)	0.107
Implementation	0.000	0.000	0.183	0.183	0.183
LGF Interest	0.717	(0.036)	0.000	(0.036)	0.681
LGF - pipeline was BC Transport Director	0.012	(0.009)	0.000	(0.009)	0.003
Walsall Works	0.221	(0.078)	0.000	(0.078)	0.143
YEI Overheads	0.158	0.000	0.101	0.101	0.259
<b>Total Programme Management</b>	<b>3.203</b>	<b>(1.645)</b>	<b>0.635</b>	<b>(1.010)</b>	<b>2.193</b>
<b>Regulatory Services</b>					
BCTCA – Tobacco Control	0.012	0.000	0.000	0.000	0.012
No Cold Calling – Trading Standards	0.002	0.000	0.000	0.000	0.002
Tobacco funding	0.015	0.000	0.000	0.000	0.015
Pension & Redundancy Reserve	0.047	(0.047)	0.000	(0.047)	0.000
Trading Standards - Hand held devices	0.031	(0.002)	0.000	(0.002)	0.029
Taxi Driver Training	0.041	(0.020)	0.000	(0.020)	0.021
Unauthorised Encampment officers	0.147	0.000	0.000	0.000	0.147
<b>Total Regulatory Services</b>	<b>0.295</b>	<b>(0.069)</b>	<b>0.000</b>	<b>(0.069)</b>	<b>0.226</b>
<b>Regeneration &amp; Development</b>					
Asset Management System	0.035	(0.011)	0.000	(0.011)	0.024
Black Country core strategy	0.144	(0.021)	0.000	(0.021)	0.123
Black Country core strategy - SAD/AAP	0.074	(0.074)	0.000	(0.074)	0.000
Economic Growth Programme – Development and Delivery	0.133	(0.050)	0.100	0.050	0.183

Service / Reserve description	Total Approved Reserve	Use of Reserves	Transfer to Reserves	Net use of Reserves	Reserve carried forward
	£m	£m	£m	£m	£m
Economic Growth Programme – Development and Delivery (II)	0.120	0.000	0.088	0.088	0.208
Economic Growth Programme – Development and Delivery (III)	0.096	0.000	0.072	0.072	0.168
Economic Growth Programme – Asset Management	0.085	0.000	0.067	0.067	0.152
Contribution for participation in Pilot Scheme	0.009	0.000	0.000	0.000	0.009
Development and Delivery grant S106	0.061	0.000	0.000	0.000	0.061
LGF - released revenue	0.519	(0.057)	0.000	(0.057)	0.462
New Homes Bonus (Housing loans etc)	0.032	(0.032)	0.000	(0.032)	0.000
Phoenix 10	0.456	(0.100)	0.000	(0.100)	0.356
Pleck Boxing Club	0.040	(0.016)	0.000	(0.016)	0.024
Redundancy costs	0.116	(0.116)	0.000	(0.116)	0.000
Aldridge Manor	0.025	(0.002)	0.000	(0.002)	0.023
Uncapitalised expenditure	0.250	(0.078)	0.000	(0.078)	0.172
Walsall Masterplan	0.250	(0.149)	0.000	(0.149)	0.101
Smarter Workplaces	0.264	(0.010)	0.000	(0.010)	0.254
<b>Total Regeneration &amp; Development</b>	<b>2.708</b>	<b>(0.717)</b>	<b>0.327</b>	<b>(0.389)</b>	<b>2.319</b>
<b>TOTAL All reserves</b>	<b>30.600</b>	<b>(3.662)</b>	<b>1.843</b>	<b>(1.819)</b>	<b>28.780</b>

## Appendix 2 – Explanation of 2018/19 Revenue Variances by Service

Service	Explanation for variances	£m
Clean and Green Services	Underspend on waste disposal and HWRCS (£0.959m) - mainly due to over-accrual of prior year performance fee (£0.210m), the W2R contract (£0.254m), underspends on domestic waste disposal (£0.388m) and garden waste disposal (£0.066m). These were partially offset by a net overspend in the domestic waste collection service of £0.307m mainly due to agency staff. Other variances in the service were less than £0.050m	(0.701)
E & E Management	£0.110m unachieved savings relating to operational efficiencies in 2018/19 and 2016/17.	0.115
Leisure Culture & Operations	Overspends within: Bereavement £0.123m mostly income shortfall; Active Living £0.081m (salaries and supplies £0.367m and surplus income (£0.286m). These were offset by underspends within: Libraries (£0.221m) mainly books, equipment and supplies (£0.168m) and salaries (£0.053m) and Leisure Management (£0.050m) salaries and supplies.	(0.067)
Planning, Engineering & Transportation	£0.345m overspend on Tarmac contractor costs, relating to gully works and reactive maintenance and £0.064m late notification of percentage uplift. £0.196m underachieved planning application income and £0.085m underachieved land registry fees income. Offset by under and overspends across the service (£0.110m) including (£0.057m) net underspends on staffing in MPMI in structures.	0.580
Programme Management	Use of (£0.050m) EGP to support Directorate Support overspends of £0.041m mainly being staff costs.	(0.009)
Regeneration & Development	Unachieved asset management saving £0.050m 2017/18 and £0.350m 2018/19, over-recovery on shops and commercial premises (£0.153m). Use of EGP (£0.050m) to support staff costs to offset overspend on fees of similar value.	0.250
Regulatory Services	Underspends within Environmental Health (£0.069m) relating to employee costs and surplus income; and Community Protection (£0.027m) being mainly employee costs.	(0.102)
<b>TOTAL VARIANCE</b>		<b>0.067</b>

### Appendix 3 – Acronyms and Abbreviations

Acronym	Description
AAP	Area Action Plan
BC	Black Country
BCTCA	Black Country Tobacco Control Alliance
BMS	Building Management System
CSAF	Community Sport Activation Fund
DEFRA	Department for Environment Food & Rural Affairs
DFT	Department for Transport
EAT	Engineers Assistants Time
EGP	Economic Growth Programme
ERDF	European Regional Development Fund
HAMPS	Highways Asset Management Plan
HPDG	Housing Planning Delivery Grant
HWRC	Household Waste Recycling Centre
ICT	Information and Communication Technology
IFRS	International Financial Reporting Standard
LEP	Local Enterprise Partnership
LGF	Local Growth Fund
LTP	Local Transport Plan
MPMI	Major Projects and Minor Improvements
NAG	New Art Gallery
NPIF	National Productivity Investment Fund
PCT	Primary Care Trust
PFI	Private Finance Initiative
PRU	Prudential
PWLB	Public Works Loan Board
RCCO	Revenue Contribution to Capital Outlay
S106	Section 106
SAD	Site Allocation Document
SDA	Strategic Development Area
STP	Strategic Transport Plan
TA	Technical Assistance
TCTP	Town Centre Transport Planning
UNESCO	United Nations Educational, Scientific and Cultural Organisation
W2R	Waste to Recycling
YEI	Youth Employment Initiative